



# PAY AS YOU EARN (PAYE)

*Income Tax Act 1995*

*(section 93(2))*

## Authorisation to deduct Income Tax under PAYE

This form is applicable to an exempt person (“applicant”) deriving annuity, pension or similar payment, below the income exemption threshold, who wishes that income tax under the PAYE system be withheld at the rate of 15% on such payments.

The form, duly completed, should be submitted to the person responsible for the payment (“payer”) of the annuity, pension or similar payment and shall remain applicable until it is revoked by the applicant or the Director-General of the MRA.

1. Surname of applicant: .....

*(Please use BLOCK letters)*

2. Other Names: .....

3. National Identity Card Number: 

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4. Reference number of applicant in payer’s payroll (*if known*): .....

5. Name of payer:.....

6. **Authorisation to deduct tax**

I .....  
*(name of the applicant)*

hereby authorise .....  
*(name of the payer)*

to deduct 15% income tax under PAYE system from my monthly annuity, pension or similar payment and to remit same to the Director-General, Mauritius Revenue Authority.

Signature: .....

Date: .....